

**OFFICE OF LEGISLATIVE LEGAL SERVICES**

**COLORADO GENERAL ASSEMBLY**



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July 15, 2020

Lu Córdova, Executive Director  
Department of Revenue  
1375 Sherman St  
Denver, CO 80203

Dear Ms. Córdova:

Pursuant to the provisions of section 24-4-108 (7), C.R.S., the Committee on Legal Services of the General Assembly has directed this office to conduct a review of state agency rules to determine whether newly enacted laws authorize or require the promulgation of new rules or whether existing rules are in conflict with newly enacted legislation. Pursuant to this review, this office has determined that the following newly enacted legislation require or authorize the promulgation of new rules or may require the modification of existing rules in order to comply with the statute:

Senate Bill 20-035, Concerning the kiosk program that authorizes private providers to offer services on behalf of the department of revenue, and, in connection therewith, making an appropriation.

Senate Bill 20-086, Concerning requirements associated with the expiration of legal authority to sell alcohol beverages, and, in connection therewith, authorizing the executive director of the department of revenue to notify alcohol beverage licensees of an expiring license by any reasonable means as determined by rule and to establish a fee for renewal applications for

license or permit renewals for alcohol beverages and fermented malt beverages.

Senate Bill 20-110, Concerning fines levied by a licensing authority for violations of laws related to alcohol beverages.

Senate Bill 20-140, Concerning the types of conditions that may authorize a person to recover from the bond required as a condition to be licensed to sell vehicles with motors.

Senate Bill 20-166, Concerning simplifying the requirements for a minor to obtain a new birth certificate from the state registrar.

Senate Bill 20-167, Concerning increasing consumer access to electric motor vehicles by allowing manufacturers to sell their own electric motor vehicles directly to consumers.

Senate Bill 20-208, Concerning the extension of the period of time that voluntary contributions that are set to expire in 2020 will appear on the state individual tax return form.

Senate Bill 20-213, Concerning the authority of businesses licensed to sell alcohol beverages for consumption on the licensed premises to sell alcohol beverages for consumption off the licensed premises.

Senate Bill 20-218, Concerning measures by the department of public health and environment to protect the public from certain hazardous substances, and, in connection therewith, making an appropriation.

House Bill 20-1001, Concerning nicotine product regulations, and, in connection therewith, making an appropriation.

House Bill 20-1003, Concerning modifications to the rural jump-start zone act.

House Bill 20-1020, Concerning the restriction of the state sales tax exemption for long-term lodging.

House Bill 20-1023, Concerning certain address database systems used for sales and use tax collection.

House Bill 20-1024, Concerning modifications to the state's net operating loss deduction.

House Bill 20-1109, Concerning an extension of the income tax credit for employer contributions to employee 529 qualified state tuition programs.

House Bill 20-1166, Concerning necessary statutory amendments due to the automatic repeal of an enterprise zone act income tax credit for new business facility employees.

House Bill 20-1174, Concerning modifications to the sales tax statutes in order to address certain defects and anachronisms.

House Bill 20-1175, Concerning modifications to certain tax statutes in order to address defects and anachronisms.

House Bill 20-1176, Concerning modifications to the income tax statutes in order to address certain defects and anachronisms.

House Bill 20-1177, Concerning modifications to the enterprise zone statutes in order to address certain defects and anachronisms.

House Bill 20-1181, Concerning the repeal of the fuel tax exemption for nonprofit transit agencies.

House Bill 20-1182, Concerning the repeal of the sales tax exemption for sales to residents of bordering states without retail sales taxes.

House Bill 20-1205, Concerning the repeal of the pre-1987 net operating loss deduction for individuals, estates, and trusts.

House Bill 20-1236, Concerning a health care coverage enrollment program that uses information gathered from state individual income tax return forms to aid uninsured individuals in obtaining health care coverage.

House Bill 20-1286, Concerning the continuation of the regulation of fantasy contest operators, and, in connection therewith, implementing recommendations contained in the 2019 sunset.

House Bill 20-1420, Concerning the adjustment of certain state tax expenditures in order to allocate additional revenues to the state education fund, and, in connection therewith, making an appropriation.

House Bill 20-1424, Concerning social equity licensees in regulated marijuana.

House Bill 20-1427, Concerning the taxation of products that contain nicotine, and, in connection therewith, incrementally increasing the cigarette tax and the tobacco products tax; expanding both of these taxes to apply to sales to consumers from outside of the state; creating an inventory tax that applies when the cigarette tax increases; creating a minimum tax amount for moist snuff tobacco products; creating a tax on nicotine products that is equal to the total tax on tobacco products; establishing new rates for cigarettes, tobacco products, and nicotine products that are modified risk tobacco products that are half of the statutory tax; referring a ballot issue for prior voter approval for the new and increased taxes; and allocating the new tax revenue.

Please forward this letter to the appropriate person(s) within your agency. If you have any questions concerning this letter, please contact me at 303-866-2045.

Sincerely,

Ed DeCecco

Senior Attorney